



Luann G. Welmer, Clerk-Treasurer

**CITY COUNCIL MEETING  
CITY HALL  
TUESDAY, OCTOBER 20, 2015  
6:00 O'CLOCK P.M.**

**I. Meeting Called to Order**

- A. Opening Prayer
- B. Pledge of Allegiance
- C. Roll Call
- D. Acceptance of Minutes

**II. Unfinished Business Requiring Council Action**

- A. Second Reading of an Ordinance entitled "ORDINANCE NO. \_\_\_\_, 2015 AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF COLUMBUS, INDIANA, REZONING THE SUBJECT PROPERTY FROM CC (COMMERCIAL: COMMUNITY CENTER) TO I-2c (INDUSTRIAL: GENERAL WITH COMMITMENTS) (Nex-Gen Fuels Rezoning)." Jeff Bergman
- B. Second Reading of an Ordinance entitled "ORDINANCE NO. \_\_\_\_, 2015 AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF COLUMBUS, INDIANA, REZONING THE SUBJECT PROPERTY FROM I-2 (INDUSTRIAL: GENERAL) TO RMc (RESIDENTIAL: MULTI-FAMILY WITH COMMITMENTS) (Jonesboro Investments Rezoning)." Jeff Bergman
- C. Second Reading of an Ordinance entitled "ORDINANCE NO. \_\_\_\_, 2015, AN ORDINANCE FOR APPROPRIATIONS AND TAX RATES FOR 2016." Matt Caldwell

### **III. New Business Requiring Council Action**

- A. Reading of a Resolution entitled “RESOLUTION NO. \_\_\_, 2015 A RESOLUTION CONFIRMING RESOLUTION NO. 18, 2015 THE DECLARATION OF A CERTAIN AREA PROPOSED TO BE WITHIN THE CITY OF COLUMBUS, AN ECONOMIC REVITALIZATION AREA AND QUALIFYING CERTAIN REAL PROPERTY FOR PROPERTY TAX ABATEMENT (BARTHOLOMEW ON SYCAMORE LLC).” Carl Malysz
- B. Reading of a Resolution entitled “RESOLUTION NO. \_\_\_, 2015 A RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT IN A DESIGNATED ECONOMIC REVITALIZATION AREA PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.* AND AUTHORIZING THE MAYOR TO EXECUTE THE STATEMENT OF BENEFITS FORM (BARTHOLOMEW ON SYCAMORE LLC).” Carl Malysz
- C. Reading of a Resolution entitled “RESOLUTION NO. \_\_\_, 2015 A RESOLUTION CONFIRMING RESOLUTION NO. 19, 2015, THE DECLARATION OF A CERTAIN AREA PROPOSED TO BE WITHIN THE CITY OF COLUMBUS, AN ECONOMIC REVITALIZATION AREA AND QUALIFYING CERTAIN REAL PROPERTY FOR PROPERTY TAX ABATEMENT (GATEWAY SENIOR VILLAGE L.P.).” Carl Malysz
- D. Reading of a Resolution entitled “RESOLUTION NO. \_\_\_, 2015 A RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT IN A DESIGNATED ECONOMIC REVITALIZATION AREA PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.* AND AUTHORIZING THE MAYOR TO EXECUTE THE STATEMENT OF BENEFITS FORM (GATEWAY SENIOR VILLAGE L.P.).” Carl Malysz
- E. Reading of a Resolution entitled “RESOLUTION NO. \_\_\_, 2015 A RESOLUTION CONFIRMING RESOLUTION NO. 20, 2015, THE DECLARATION OF A CERTAIN AREA PROPOSED TO BE WITHIN THE CITY OF COLUMBUS, AN ECONOMIC REVITALIZATION AREA AND QUALIFYING CERTAIN REAL PROPERTY FOR PROPERTY TAX ABATEMENT (COTTAGE AVENUE APARTMENTS).” Carl Malysz

- F. Reading of a Resolution entitled "RESOLUTION NO. \_\_, 2015 A RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT IN A DESIGNATED ECONOMIC REVITALIZATION AREA PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.* AND AUTHORIZING THE MAYOR TO EXECUTE THE STATEMENT OF BENEFITS FORM (COTTAGE AVENUE APARTMENTS, BY DEVELOPMENTAL SERVICES, INC.)." Carl Malysz
- G. Reading of a Resolution entitled "RESOLUTION NO. \_\_, 2015 A RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT IN A DESIGNATED ECONOMIC REVITALIZATION AREA PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.* AND AUTHORIZING THE MAYOR TO EXECUTE THE STATEMENT OF BENEFITS FORM (ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC.)." Carl Malysz
- H. Reading of a Resolution entitled "RESOLUTION NO. \_\_, 2015 A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF COLUMBUS TO ADOPT SPECIFIC CAPITAL IMPROVEMENT PROJECTS AS THE 2016 CAPITAL BUDGET." Matt Caldwell
- I. First Reading of an Ordinance entitled "ORDINANCE NO. \_\_, 2015 AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF COLUMBUS, INDIANA, TO AMEND CHAPTER 2.94 OF THE COLUMBUS CITY CODE, CITY GARAGE DEPARTMENT." Jeff Logston

#### IV. Other Business

- A. Standing Committee and Liaison Reports
- B. The next regular meeting is scheduled for **Wednesday, November 4, 2015, 6:00 p.m. in City Hall.**
- C. Adjournment

RESOLUTION NO. \_\_\_\_\_, 2015

**A RESOLUTION CONFIRMING RESOLUTION No.18-2015,  
THE DECLARATION OF A CERTAIN AREA PROPOSED TO BE WITHIN THE  
CITY OF COLUMBUS, AN ECONOMIC REVITALIZATION AREA AND  
QUALIFYING CERTAIN REAL PROPERTY FOR PROPERTY TAX  
ABATEMENT**

**BARTHOLOMEW ON SYCAMORE LLC**  
**Lot 1 – St. Bartholomew Church Subdivision (R/219B)**  
**Lot 2 - St. Bartholomew Church Subdivision (R/219B)**  
**Lot 3 - St. Bartholomew Church Subdivision (R/219B)**

**WHEREAS**, the City of Columbus (hereinafter “City”), Indiana, recognizes the need to stimulate growth and maintain a sound economy; and

**WHEREAS**, the Columbus Common Council (“Council”) further recognizes that it is in the best interest of the City to provide incentives to stimulate investment within the community; and

**WHEREAS**, Indiana Code 6-1.1-12.1 et seq. provides for a program of real property and personal property tax abatement within “Economic Revitalization Areas” (“ERA”) in order to incentivize the redevelopment of brownfields or underdeveloped properties within the corporate limits of the City; and

**WHEREAS**, Indiana Code 6-1.1-12.1 et seq. empowers the Council to designate Economic Revitalization Areas by following a procedure involving adoption of a preliminary declaratory resolution, providing public notice, conducting a public hearing and adopting a final resolution confirming the declaratory resolution or a modified version of the declaratory resolution or rescinding the declaratory resolution; and

**WHEREAS**, BARTHOLOMEW ON SYCAMORE LLC is scheduled to become the owners of the entire fee interest in certain real estate within the corporate limits of the City, which is legally described in **Exhibit "A"** (attached hereto and incorporated herein) and to redevelop said property for the purposes of affordable rental housing; and

**WHEREAS**, at its Regular Meeting on October 6, 2015, the Council adopted a Declaratory Resolution, Resolution No. 18, 2015, designating the area described on **Exhibit "A"** as an Economic Revitalization Area and fixing 6:00 p.m., on October 20, 2015, in the Council Chambers, Columbus City Hall, 123 Washington Street, Columbus, Indiana, for a final public hearing for the receiving of any remonstrances or objections from any person in or affected by the area legally described on **Exhibit "A"** or its designation as an Economic Revitalization; and



**WHEREAS**, proper legal notice was published indicating the adoption of Resolution No. 18, 2015 and stating when and where said Public Hearing would be held; and

**WHEREAS**, at said Public Hearing, any and all additional evidence and testimony along with any and all remonstrances and objections presented were considered, and such additional evidence and testimony either confirmed the Council's determination that the said real estate will be an Economic Revitalization Area qualified for property tax abatement or did not refute that determination.

**NOW, THEREFORE, BE IT RESOLVED THE COLUMBUS COMMON COUNCIL THAT:**

**Section 1.** The Columbus Common Council hereby takes "final action" as that phrase is contemplated in Indiana Code 6-1.1-12.1 et seq. with regard to the adoption of Columbus Common Council Resolution No 18, 2015, on October 6, 2015.

**Section 2.** The Columbus Common Council hereby confirms certain findings made with Resolution No. 18, 2015, and makes such additional findings and determinations as follows:

1. That said described property in **Exhibit "A"** is located within the jurisdiction of the Council for purposes set forth in Indiana Code 6-1.1-12.1-2 et seq.; and
2. That the Council has determined, based on information provided by the applicant and other evidence before the Council, that this site has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or **character of occupancy, age, obsolescence, substandard buildings** or other factors which have impaired values or prevent a normal development of property or use of property, and redevelopment is not expected to occur without the current proposed additional financial incentives; and
3. That the improvement of the real estate described herein would be to the benefit and welfare of all citizens and taxpayers of the City of Columbus; and
4. That upon designation of the Area described in **Exhibit A** as an "Economic Revitalization Area" the subject property will be redeveloped and will provide employment opportunities to and affordable rental housing for residents of the City of Columbus and the County of Bartholomew.

**Section 3.** The Economic Revitalization Area designation will terminate ten (10) years after October 20, 2015. However, this proposed termination does not limit the period of time the applicant or the successor owner is entitled to receive a partial abatement of property taxes relative to redevelopment or rehabilitation activities completed or the installation of new manufacturing equipment before the date the Economic Revitalization Area designation is terminated.

**Section 4.** Two (2) copies of **Exhibit "A"**, which describes the Economic Revitalization Area, are on file in the office of Clerk-Treasurer of Columbus, Indiana, and the Common Council directs the Clerk-Treasurer to maintain for public inspection two (2) copies of said **Exhibit "A"** in the files of the Clerk-Treasurer.

**Section 5.** A certified copy of this Resolution shall be sent to the Bartholomew County Auditor.

**Section 6.** The Council hereby confirms Resolution No. 18, 2015, adopted October 6, 2015, and the designated area described on **Exhibit "A"** is confirmed to be an Economic Revitalization Area.

**Section 7.** The sections, paragraphs, sentences, clauses and phrases of this Resolution are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or under enforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution.

**Section 8.** This Resolution shall be effective immediately upon its passage, subject to the appeal proceedings through the court action contemplated by Indiana Code 6-1.1-12.1 et seq.

***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this the \_\_\_\_\_ day of \_\_\_\_\_, 2015, by a vote of \_\_\_\_\_ ayes and \_\_\_\_\_ nays.

\_\_\_\_\_  
Kristen S. Brown, Mayor  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Luann Welmer  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_\_ day of \_\_\_\_\_, 2015 at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Luann Welmer  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2015, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Kristen S. Brown  
Mayor of the City of Columbus, Indiana

**Exhibit "A "**

**Legal Description of Bartholomew On Sycamore, LLC**

**Lot 1 – St. Bartholomew Church Subdivision (R/219B)**

**Lot 2 – St. Bartholomew Church Subdivision (R/219B)**

**Lot 3 – St. Bartholomew Church Subdivision (R/219B)**





RESOLUTION NO. \_\_\_\_, 2015

**RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT  
IN A DESIGNATED ECONOMIC REVITALIZATION AREA  
PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.*  
AND AUTHORIZING THE MAYOR TO EXECUTE  
THE STATEMENT OF BENEFITS FORM (Form SB-1 / Real Property) for:**

**BARTHOLOMEW ON SYCAMORE LLC  
Lot 1 – St. Bartholomew Church Subdivision (R/219B)  
Lot 2 - St. Bartholomew Church Subdivision (R/219B)  
Lot 3 - St. Bartholomew Church Subdivision (R/219B)**

***WHEREAS***, INDIANA CODE 6-1.1-12.1 et seq. allows for a partial abatement of property taxes attributable to the rehabilitation/redevelopment of real property in an Economic Revitalization Area (ERA) including the development of affordable rental housing; and

***WHEREAS***, the Common Council of the City of Columbus, Indiana, has designated certain real estate within the City of Columbus, Indiana as an Economic Revitalization Area (ERA) as contemplated and defined pursuant to INDIANA CODE 6-1.1-12.1-1, et. seq., by the adoption of Resolution 18-2015 by the Common Council on October 6, 2015 and confirmed by the adoption of Resolution \_\_\_\_-2015 on October 20, 2015, which remains in full force and effect; and

***WHEREAS***, INDIANA CODE 6-1.1-12.1, et seq. provides that the Common Council of the City of Columbus, Indiana, consider and approve any Statement of Benefits associated with an application for tax abatement for real property in an area previously designated as an ERA; and

***WHEREAS***, BARTHOLOMEW ON SYCAMORE LLC filed an Application, Agreement of Cooperation, and a Statement of Benefits form dated January 5, 2015 requesting the approval of a ten (10) year real property tax deduction pursuant to INDIANA CODE 6-1.1-12.1 et. seq., for the purpose of improving real estate within the ERA referenced above for the purpose of developing affordable rental housing, said Statement of Benefits form is attached hereto and incorporated herein as **Exhibit A**; and

***WHEREAS***, pursuant to INDIANA CODE 6-1.1-12.1 et seq., the Common Council shall determine the amount and/or percentage and term of the tax abatement deduction; and

***WHEREAS***, the Common Council of the City of Columbus, Indiana, deems it to be in the best interest of the City of Columbus, Indiana, in order to stimulate economic development, to provide for additional or retained jobs, and to develop additional affordable rental housing that such real property tax abatement be granted.

***NOW, THEREFORE, BE IT RESOLVED***, by the Common Council of the City of Columbus, Indiana, after reviewing the Statement of Benefits form and Application submitted by **BARTHOLOMEW ON SYCAMORE LLC** and after hearing the recommendation of the Incentive Review Committee, that:

1. The application of **BARTHOLOMEW ON SYCAMORE LLC** meets the requirements for the filing and consideration of property tax abatement.
2. The Common Council makes the following findings:
  - a. The estimated value of the proposed redevelopment or rehabilitation of the subject real property into affordable rental housing is reasonable for projects of the nature and scope described on **Exhibit A**, attached; and
  - b. The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - c. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - d. Any other benefits about which information was requested, including the creation of at least 31 affordable rental housing units, are benefits that can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - e. The totality of benefits is sufficient to justify the tax abatement deduction.
3. **BARTHOLOMEW ON SYCAMORE LLC's** project represents a major capital investment into the improvement of real estate, and compliments the initiatives of the City of Columbus for community revitalization and economic development.
4. The deduction term allowed for real property improvements shall be allowed for ten (10) years and the deduction amount for real property improvements shall be the percentage amounts contained on **Exhibit B**, attached.
5. The Mayor of the City of Columbus, Indiana, is hereby authorized by the Common Council of the City of Columbus, Indiana, to execute the Statement of Benefits form attached hereto as **Exhibit A** for purposes of facilitating the real property tax abatement of **BARTHOLOMEW ON SYCAMORE LLC**.



***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this \_\_\_\_ day of \_\_\_\_\_ 2015, by a vote of \_\_\_\_ ayes and \_\_\_\_ nays.

\_\_\_\_\_  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_ day of \_\_\_\_\_ 2015 at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_ day of \_\_\_\_\_ 2015, at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Mayor of the City of  
Columbus, Indiana

# Exhibit A



## STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51737 (R5: 12-13)

Prescribed by the Department of Local Government Finance

20\_\_ PAY 20\_\_

FORM SB-1 / Real Property

### PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 5-1-12.1-5.1

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1-1-12.1-4)  
☐ Residentially distressed area (IC 6-1-1-12.1-4.1)

### INSTRUCTIONS

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
- A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable (IC 6-1-1-12.1-5.1(b)).
- For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect (IC 6-1-1-12.1-17).

SECTION 1		TAXPAYER INFORMATION	
Name of taxpayer <u>Bartholomews on Tecamore, LLC</u>			
Address of taxpayer (number and street, city, state, and ZIP code) <u>6951 W. 300 South, Columbus, IN 47201</u>			
Name of contact person <u>Jeff Bush</u>		Telephone number <u>(812) 603-2536</u>	E-mail address <u>jbush@sbglobal.net</u>
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT	
Name of designating body		Resolution number	
Location of property <u>845 Eighth St., Columbus, IN</u>		County <u>Bartholomews</u>	DLG# taxing district number
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)		Estimated start date (month, day, year) <u>04/11/2014</u>	
		Estimated completion date (month, day, year) <u>04/11/2017</u>	
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT	
Current number <u>2</u>	Salaries <u>1,000,000</u>	Number returned <u>2</u>	Salaries <u>1,000,000</u>
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT	
		REAL ESTATE IMPROVEMENTS	
		COST	ASSESSED VALUE
Current values			
Plus estimated values of proposed project			
Less values of any property being replaced			
Net estimated values upon completion of project			
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER	
Estimated solid waste converted (pounds) <u>4,000</u>		Estimated hazardous waste converted (pounds) <u>10,000</u>	
Other benefits <u>Conversion of existing property into a new property with a new purpose and a new owner. The new owner is the property owner and the new purpose is the new property.</u>			
SECTION 6		TAXPAYER CERTIFICATION	
I hereby certify that the representations in this statement are true			
Signature of taxpayer or authorized representative <u>Jeffery A. Bush</u>		Date signed (month, day, year) <u>9-4-15</u>	
Print name of authorized representative <u>Jeffery A. Bush</u>		Title <u>Manager</u>	

## Exhibit A (continued)

IC 6-1-1-12.1-177

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1-1-12.1 provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years\* (see below). The date this designation expires is \_\_\_\_\_.

B. The type of deduction that is allowed in the designated area is limited to:  
 1. Redevelopment or rehabilitation of real estate improvements ☐ Yes ☐ No  
 2. Residentially distressed areas ☐ Yes ☐ No

C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.

D. Other limitations or conditions (specify) \_\_\_\_\_.

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (\* see below)  
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1-1-12.1-177?  
☐ Yes ☐ No  
 If yes, attach a copy of the abatement schedule to this form.  
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved (signature and title of authorized member of designating body)	Telephone number ( ) _____	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by (signature and title of attester)	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1-1-12.1-17.

A. For residentially distressed areas where the Form SB-1-Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1-1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1-Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1-1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1-Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1-Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1-1-12.1-17 below.)

IC 6-1-1-12.1-17  
 Abatement schedules  
 Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:  
 (1) The total amount of the taxpayer's investment in real and personal property;  
 (2) The number of new full-time equivalent jobs created;  
 (3) The average wage of the new employees compared to the state minimum wage;  
 (4) The infrastructure requirements for the taxpayer's investment.  
 (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.  
 (c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

## **Exhibit A (continued)**

### **Appendix A to Property Tax Abatement Request**

The proposed project is the adaptive reuse and redevelopment of three parcels of property at the southeast corner of 8<sup>th</sup> and Sycamore Streets in Columbus, Indiana. At present, the northernmost parcel has a former school facility, the middle parcel is the site of the historic St. Bartholomew's church, and the southernmost parcel is a parking lot.

The project scope would include the demolition of the former school and replace it with a newly constructed multifamily structure, the adaptive reuse of St. Bartholomew's into apartments and community space, and use of the southernmost parcel for parking and additional multifamily units. The total project would create 34 affordable housing units and have an approximate total project cost of \$5.3 million.

Once completed, it is anticipated that the property would employ 1.5 full time equivalent employees for property management and maintenance. Wages vary based on experience, but total salaries paid for these positions would likely range from \$30,000 to \$40,000. Employees are also offered company-paid health insurance.

**Exhibit B**

**ECONOMIC REVIATALIZATION AREA**

**Standard 10-Year Real Property Tax Abatement Schedule  
City of Columbus, Indiana**

Year 1 .....	100%
Year 2 .....	95%
Year 3 .....	80%
Year 4 .....	65%
Year 5 .....	50%
Year 6 .....	40%
Year 7 .....	30%
Year 8 .....	20%
Year 9 .....	10%
Year 10 .....	5%
Year 11 and thereafter .....	0%

RESOLUTION NO. \_\_\_\_\_, 2015

**A RESOLUTION CONFIRMING RESOLUTION No.19, 2015,  
THE DECLARATION OF A CERTAIN AREA PROPOSED TO BE WITHIN THE  
CITY OF COLUMBUS, AN ECONOMIC REVITALIZATION AREA AND  
QUALIFYING CERTAIN REAL PROPERTY FOR PROPERTY TAX  
ABATEMENT**

**GATEWAY SENIOR VILLAGE L.P.  
1425 MICHIGAN STREET, COLUMBUS, INDIANA  
Cecil Platt's Minor Plat - Lots 1 and 2  
Ruddick Place 2nd Add - Blk E  
Pt. Consolidated R/R R/W (E. of Michigan, W. of Hutchins, S. of 16<sup>th</sup> and N. of 14<sup>th</sup>)**

**WHEREAS**, the City of Columbus (hereinafter "City"), Indiana, recognizes the need to stimulate growth and maintain a sound economy; and

**WHEREAS**, the Columbus Common Council ("Council") further recognizes that it is in the best interest of the City to provide incentives to stimulate investment within the community; and

**WHEREAS**, Indiana Code 6-1.1-12.1 et seq. provides for a program of real property and personal property tax abatement within "Economic Revitalization Areas" ("ERA") in order to incentivize the redevelopment of brownfields or underdeveloped properties within the corporate limits of the City; and

**WHEREAS**, Indiana Code 6-1.1-12.1 et seq. empowers the Council to designate Economic Revitalization Areas by following a procedure involving adoption of a preliminary declaratory resolution, providing public notice, conducting a public hearing and adopting a final resolution confirming the declaratory resolution or a modified version of the declaratory resolution or rescinding the declaratory resolution; and

**WHEREAS**, GATEWAY SENIOR VILLAGE L.P. is scheduled to become the owners of the entire fee interest in certain real estate within the corporate limits of the City, which is legally described in **Exhibit "A"** (attached hereto and incorporated herein) and to redevelop said property for the purposes of affordable rental housing; and

**WHEREAS**, at its Regular Meeting on October 6, 2015, the Council adopted a Declaratory Resolution, Resolution No. 19, 2015, designating the area described on **Exhibit "A"** as an Economic Revitalization Area and fixing 6:00 p.m., on October 20, 2015, in the Council Chambers, Columbus City Hall, 123 Washington Street, Columbus, Indiana, for a final public hearing for the receiving of any remonstrances or objections from any person in or affected by the area legally described on **Exhibit "A"** or its designation as an Economic Revitalization; and



**WHEREAS**, proper legal notice was published indicating the adoption of Resolution No. 19, 2015 and stating when and where said Public Hearing would be held; and

**WHEREAS**, at said Public Hearing, any and all additional evidence and testimony along with any and all remonstrances and objections presented were considered, and such additional evidence and testimony either confirmed the Council's determination that the said real estate will be an Economic Revitalization Area qualified for property tax abatement or did not refute that determination.

**NOW, THEREFORE, BE IT RESOLVED THE COLUMBUS COMMON COUNCIL THAT:**

**Section 1.** The Columbus Common Council hereby takes "final action" as that phrase is contemplated in Indiana Code 6-1.1-12.1 et seq. with regard to the adoption of Columbus Common Council Resolution No. 19, 2015, on October 6, 2015.

**Section 2.** The Columbus Common Council hereby confirms certain findings made with Resolution No. 19, 2015, and makes such additional findings and determinations as follows:

1. That said described property in **Exhibit "A"** is located within the jurisdiction of the Council for purposes set forth in Indiana Code 6-1.1-12.1-2 et seq.; and
2. That the Council has determined, based on information provided by the applicant and other evidence before the Council, that this site has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, **deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings** or other factors which have impaired values or prevent a normal development of property or use of property, and redevelopment is not expected to occur without the current proposed additional financial incentives; and
3. That the improvement of the real estate described herein would be to the benefit and welfare of all citizens and taxpayers of the City of Columbus; and
4. That upon designation of the Area described in **Exhibit A** as an "Economic Revitalization Area" the subject property will be redeveloped and will provide employment opportunities to and affordable rental housing for residents of the City of Columbus and the County of Bartholomew.

**Section 3.** The Economic Revitalization Area designation will terminate ten (10) years after October 20, 2015. However, this proposed termination does not limit the period of time the applicant or the successor owner is entitled to receive a partial abatement of property taxes relative to redevelopment or rehabilitation activities completed or the installation of new manufacturing equipment before the date the Economic Revitalization Area designation is terminated.

**Section 4.** Two (2) copies of **Exhibit "A"**, which describes the Economic Revitalization Area, are on file in the office of Clerk-Treasurer of Columbus, Indiana, and the Common Council directs the Clerk-Treasurer to maintain for public inspection two (2) copies of said **Exhibit "A"** in the files of the Clerk-Treasurer.

**Section 5.** A certified copy of this Resolution shall be sent to the Bartholomew County Auditor.

**Section 6.** The Council hereby confirms Resolution No. 19, 2015, adopted October 6, 2015, and the designated area described on **Exhibit "A"** is confirmed to be an Economic Revitalization Area.

**Section 7.** The sections, paragraphs, sentences, clauses and phrases of this Resolution are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or under enforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution.

**Section 8.** This Resolution shall be effective immediately upon its passage, subject to the appeal proceedings through the court action contemplated by Indiana Code 6-1.1-12.1 et seq.

***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this the \_\_\_\_\_ day of \_\_\_\_\_, 2015, by a vote of \_\_\_\_\_ ayes and \_\_\_\_\_ nays.

\_\_\_\_\_  
Kristen S. Brown, Mayor  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Luann Welmer  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_\_ day of \_\_\_\_\_, 2015 at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Luann Welmer  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2015, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Kristen S. Brown  
Mayor of the City of Columbus, Indiana

**Exhibit A**

**Legal Description of Proposed Gateway Senior Village L.P.**

**Cecil Platt's Minor Plat - Lots 1 and 2**

**Ruddick Place 2nd Add - Blk E**

**Pt. Consolidated R/R R/W (E. of Michigan, W. of Hutchins, S. of 16<sup>th</sup> and N. of 14<sup>th</sup>)**



RESOLUTION NO. \_\_\_\_, 2015

RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT  
IN A DESIGNATED ECONOMIC REVITALIZATION AREA  
PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.*  
AND AUTHORIZING THE MAYOR TO EXECUTE  
THE STATEMENT OF BENEFITS FORM (Form SB-1 / Real Property) for:

GATEWAY SENIOR VILLAGE L.P.  
1425 MICHIGAN STREET, COLUMBUS, INDIANA  
Cecil Platt's Minor Plat - Lots 1 and 2  
Ruddick Place 2nd Add - Blk E  
Pt. Consolidated R/R R/W (E. of Michigan, W. of Hutchins, S. of 16<sup>th</sup> and N. of 14<sup>th</sup>)

*WHEREAS*, INDIANA CODE 6-1.1-12.1 *et seq.* allows for a partial abatement of property taxes attributable to the rehabilitation/redevelopment of real property in an Economic Revitalization Area (ERA) including the development of affordable rental housing; and

*WHEREAS*, the Common Council of the City of Columbus, Indiana, has designated certain real estate within the City of Columbus, Indiana as an Economic Revitalization Area (ERA) as contemplated and defined pursuant to INDIANA CODE 6-1.1-12.1-1, *et. seq.*, by the adoption of Resolution 19-2015 by the Common Council on October 6, 2015 and confirmed by the adoption of Resolution \_\_\_\_-2015 on October 20, 2015, which remains in full force and effect; and

*WHEREAS*, INDIANA CODE 6-1.1-12.1, *et seq.* provides that the Common Council of the City of Columbus, Indiana, consider and approve any Statement of Benefits associated with an application for tax abatement for real property in an area previously designated as an ERA; and

*WHEREAS*, GATEWAY SENIOR VILLAGE L.P. filed an Application, Agreement of Cooperation, and a Statement of Benefits form dated September 9, 2015 requesting the approval of a ten (10) year real property tax deduction pursuant to INDIANA CODE 6-1.1-12.1 *et. seq.*, for the purpose of improving real estate within the ERA referenced above for the purpose of developing affordable rental housing, said Statement of Benefits form is attached hereto and incorporated herein as **Exhibit A**; and

*WHEREAS*, pursuant to INDIANA CODE 6-1.1-12.1 *et seq.*, the Common Council shall determine the amount and/or percentage and term of the tax abatement deduction; and

*WHEREAS*, the Common Council of the City of Columbus, Indiana, deems it to be in the best interest of the City of Columbus, Indiana, in order to stimulate economic development, to provide for additional or retained jobs, and to develop additional affordable rental housing that such real property tax abatement be granted.

***NOW, THEREFORE, BE IT RESOLVED***, by the Common Council of the City of Columbus, Indiana, after reviewing the Statement of Benefits form and Application submitted by **GATEWAY SENIOR VILLAGE L.P.** and after hearing the recommendation of the Incentive Review Committee, that:

1. The application of **GATEWAY SENIOR VILLAGE L.P.** meets the requirements for the filing and consideration of property tax abatement.
2. The Common Council makes the following findings:
  - a. The estimated value of the proposed redevelopment or rehabilitation of the subject real property into affordable rental housing is reasonable for projects of the nature and scope described on **Exhibit A**, attached; and
  - b. The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - c. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - d. Any other benefits about which information was requested, including the creation of at least 31 affordable rental housing units, are benefits that can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - e. The totality of benefits is sufficient to justify the tax abatement deduction.
3. **GATEWAY SENIOR VILLAGE L.P.'s** project represents a major capital investment into the improvement of real estate, and compliments the initiatives of the City of Columbus for community revitalization and economic development.
4. The deduction term allowed for real property improvements shall be allowed for ten (10) years and the deduction amount for real property improvements shall be the percentage amounts contained on **Exhibit B**, attached.
5. The Mayor of the City of Columbus, Indiana, is hereby authorized by the Common Council of the City of Columbus, Indiana, to execute the Statement of Benefits form attached hereto as **Exhibit A** for purposes of facilitating the real property tax abatement of **GATEWAY SENIOR VILLAGE L.P.**.



***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this \_\_\_\_ day of \_\_\_\_\_ 2015, by a vote of \_\_\_\_ ayes and \_\_\_\_ nays.

\_\_\_\_\_  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_ day of \_\_\_\_\_ 2015 at \_\_\_\_\_ o'clock \_\_\_\_\_.M.

\_\_\_\_\_  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_ day of \_\_\_\_\_ 2015, at \_\_\_\_\_ o'clock \_\_\_\_\_.M.

\_\_\_\_\_  
Mayor of the City of  
Columbus, Indiana

# Exhibit A



## STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R5 / 12-13)

Prescribed by the Department of Local Government Finance

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)  
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

### INSTRUCTIONS.

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable IC 6-1.1-12.1-5.1(b).
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

20 \_\_\_\_ PAY 20 \_\_\_\_

FORM SB-1 / Real Property

### PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer <b>Gateway Senior Village L.P.</b>					
Address of taxpayer (number and street, city, state, and ZIP code) <b>1531 13th Street, Suite G900, Columbus, IN 47201</b>					
Name of contact person <b>Rick Gardner</b>			Telephone number <b>( 812 ) 372-6918</b>	E-mail address <b>RGardner@thrive-alliance.or</b>	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body <b>Columbus City Council</b>				Resolution number	
Location of property <b>1425 Michigan Street</b>			County <b>Bartholomew</b>	DLGF taxing district number	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) <b>Construction of a 54 unit senior multifamily project.</b>				Estimated start date (month, day, year) <b>11/01/2016</b>	
				Estimated completion date (month, day, year) <b>11/01/2017</b>	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number <b>0.00</b>	Salaries <b>\$0.00</b>	Number retained <b>0.00</b>	Salaries <b>\$0.00</b>	Number additional <b>3.00</b>	Salaries <b>\$120,000.00</b>
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		ASSESSED VALUE
Current values					
Plus estimated values of proposed project			<b>10,400,000.00</b>		
Less values of any property being replaced					
Net estimated values upon completion of project			<b>10,400,000.00</b>		
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative 				Date signed (month, day, year) <b>09/09/2015</b>	
Printed name of authorized representative <b>Timothy M. Morgan</b>			Title <b>Developer/General Partner</b>		

## Exhibit A (continued)

FOR USE OF THE DESIGNATING BODY		
<p>We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:</p>		
<p>A. The designated area has been limited to a period of time not to exceed _____ calendar years* (see below). The date this designation expires is _____.</p>		
<p>B. The type of deduction that is allowed in the designated area is limited to:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1. Redevelopment or rehabilitation of real estate improvements</p> <p>2. Residentially distressed areas</p> </div> <div style="width: 50%;"> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> </div> </div>		
<p>C. The amount of the deduction applicable is limited to \$ _____.</p>		
<p>D. Other limitations or conditions (specify) _____</p>		
<p>E. Number of years allowed:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 15%;"> <input type="checkbox"/> Year 1 <input type="checkbox"/> Year 6                 </div> <div style="width: 15%;"> <input type="checkbox"/> Year 2 <input type="checkbox"/> Year 7                 </div> <div style="width: 15%;"> <input type="checkbox"/> Year 3 <input type="checkbox"/> Year 8                 </div> <div style="width: 15%;"> <input type="checkbox"/> Year 4 <input type="checkbox"/> Year 9                 </div> <div style="width: 15%;"> <input type="checkbox"/> Year 5 (* see below) <input type="checkbox"/> Year 10                 </div> </div>		
<p>F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>If yes, attach a copy of the abatement schedule to this form.</p> <p>If no, the designating body is required to establish an abatement schedule before the deduction can be determined.</p>		
<p>We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.</p>		
<p>Approved (signature and title of authorized member of designating body)</p>	<p>Telephone number (    )</p>	<p>Date signed (month, day, year)</p>
<p>Printed name of authorized member of designating body</p>	<p>Name of designating body</p>	
<p>Attested by (signature and title of attester)</p>	<p>Printed name of attester</p>	
<p>* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.</p> <p>A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4-1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)</p> <p>B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)</p> <p><b>IC 6-1.1-12.1-17</b>  <b>Abatement schedules</b>                      Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:</p> <ol style="list-style-type: none"> <li>(1) The total amount of the taxpayer's investment in real and personal property.</li> <li>(2) The number of new full-time equivalent jobs created.</li> <li>(3) The average wage of the new employees compared to the state minimum wage.</li> <li>(4) The infrastructure requirements for the taxpayer's investment.</li> </ol> <p>(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.</p> <p>(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.</p>		

**Exhibit B**

**ECONOMIC REVIATALIZATION AREA**

**Standard 10-Year Real Property Tax Abatement Schedule  
City of Columbus, Indiana**

Year 1 .....	100%
Year 2 .....	95%
Year 3 .....	80%
Year 4 .....	65%
Year 5 .....	50%
Year 6 .....	40%
Year 7 .....	30%
Year 8 .....	20%
Year 9 .....	10%
Year 10 .....	5%
Year 11 and thereafter .....	0%

RESOLUTION NO. \_\_\_\_\_, 2015

**A RESOLUTION CONFIRMING RESOLUTION No. 20, 2015,  
THE DECLARATION OF A CERTAIN AREA PROPOSED TO BE WITHIN THE  
CITY OF COLUMBUS, AN ECONOMIC REVITALIZATION AREA AND  
QUALIFYING CERTAIN REAL PROPERTY FOR PROPERTY TAX  
ABATEMENT**

**COTTAGE AVENUE APARTMENTS  
1804 22<sup>ND</sup> STREET, COLUMBUS, INDIANA  
LOTS 149,150,151,152,153,154,155,156 & 157 - WM GRAVES 3RD ADD & 12';  
VACATED ALLEY BETWEEN 152 & 153  
BLK G - WM M GRAVES 3RD ADD; 19-96-18.31 – 900  
FORMER R/R R/W - 0.79 ACRES**

**WHEREAS**, the City of Columbus (hereinafter “City”), Indiana, recognizes the need to stimulate growth and maintain a sound economy; and

**WHEREAS**, the Columbus Common Council (“Council”) further recognizes that it is in the best interest of the City to provide incentives to stimulate investment within the community; and

**WHEREAS**, Indiana Code 6-1.1-12.1 et seq. provides for a program of real property and personal property tax abatement within “Economic Revitalization Areas” (“ERA”) in order to incentivize the redevelopment of brownfields or underdeveloped properties within the corporate limits of the City; and

**WHEREAS**, Indiana Code 6-1.1-12.1 et seq. empowers the Council to designate Economic Revitalization Areas by following a procedure involving adoption of a preliminary declaratory resolution, providing public notice, conducting a public hearing and adopting a final resolution confirming the declaratory resolution or a modified version of the declaratory resolution or rescinding the declaratory resolution; and

**WHEREAS**, COTTAGE AVENUE APARTMENTS, or its heirs or assigns, is scheduled to become the owners of the entire fee interest in certain real estate within the corporate limits of the City, which is legally described in **Exhibit "A"** (attached hereto and incorporated herein) and to redevelop said property for the purposes of affordable rental housing; and

**WHEREAS**, at its Regular Meeting on October 6, 2015, the Council adopted a Declaratory Resolution, Resolution No. 20, 2015, designating the area described on **Exhibit "A"** as an Economic Revitalization Area and fixing 6:00 p.m., on October 20, 2015, in the Council Chambers, Columbus City Hall, 123 Washington Street, Columbus, Indiana, for a final public hearing for the receiving of any remonstrances or objections from any person in or affected by the area legally described on **Exhibit "A"** or its designation as an Economic Revitalization; and

**WHEREAS**, proper legal notice was published indicating the adoption of Resolution No. 20, 2015 and stating when and where said Public Hearing would be held; and

**WHEREAS**, at said Public Hearing, any and all additional evidence and testimony along with any and all remonstrances and objections presented were considered, and such additional evidence and testimony either confirmed the Council's determination that the said real estate will be an Economic Revitalization Area qualified for property tax abatement or did not refute that determination.

**NOW, THEREFORE, BE IT RESOLVED THE COLUMBUS COMMON COUNCIL THAT:**

**Section 1.** The Columbus Common Council hereby takes "final action" as that phrase is contemplated in Indiana Code 6-1.1-12.1 et seq. with regard to the adoption of Columbus Common Council Resolution No. 20, 2015, on October 6, 2015.

**Section 2.** The Columbus Common Council hereby confirms certain findings made with Resolution No. 20, 2015, and makes such additional findings and determinations as follows:

1. That said described property in **Exhibit "A"** is located within the jurisdiction of the Council for purposes set forth in Indiana Code 6-1.1-12.1-2 et seq.; and
2. That the Council has determined, based on information provided by the applicant and other evidence before the Council, that this site has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or **character of occupancy, age, obsolescence, substandard buildings** or other factors which have impaired values or prevent a normal development of property or use of property, and redevelopment is not expected to occur without the current proposed additional financial incentives; and
3. That the improvement of the real estate described herein would be to the benefit and welfare of all citizens and taxpayers of the City of Columbus; and
4. That upon designation of the Area described in **Exhibit A** as an "Economic Revitalization Area" the subject property will be redeveloped and will provide employment opportunities to and affordable rental housing for residents of the City of Columbus and the County of Bartholomew.



**Section 3.** The Economic Revitalization Area designation will terminate ten (10) years after October 20, 2015. However, this proposed termination does not limit the period of time the applicant or the successor owner is entitled to receive a partial abatement of property taxes relative to redevelopment or rehabilitation activities completed or the installation of new manufacturing equipment before the date the Economic Revitalization Area designation is terminated.

**Section 4.** Two (2) copies of **Exhibit "A"**, which describes the Economic Revitalization Area, are on file in the office of Clerk-Treasurer of Columbus, Indiana, and the Common Council directs the Clerk-Treasurer to maintain for public inspection two (2) copies of said **Exhibit "A"** in the files of the Clerk-Treasurer.

**Section 5.** A certified copy of this Resolution shall be sent to the Bartholomew County Auditor.

**Section 6.** The Council hereby confirms Resolution No. 20, 2015, adopted October 6, 2015, and the designated area described on **Exhibit "A"** is confirmed to be an Economic Revitalization Area.

**Section 7.** The sections, paragraphs, sentences, clauses and phrases of this Resolution are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or under enforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution.

**Section 8.** This Resolution shall be effective immediately upon its passage, subject to the appeal proceedings through the court action contemplated by Indiana Code 6-1.1-12.1 et seq.

***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this the \_\_\_\_\_ day of \_\_\_\_\_, 2015, by a vote of \_\_\_\_\_ ayes and \_\_\_\_\_ nays.

\_\_\_\_\_  
Kristen S. Brown, Mayor  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Luann Welmer  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_\_ day of \_\_\_\_\_, 2015 at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Luann Welmer  
Clerk-Treasurer

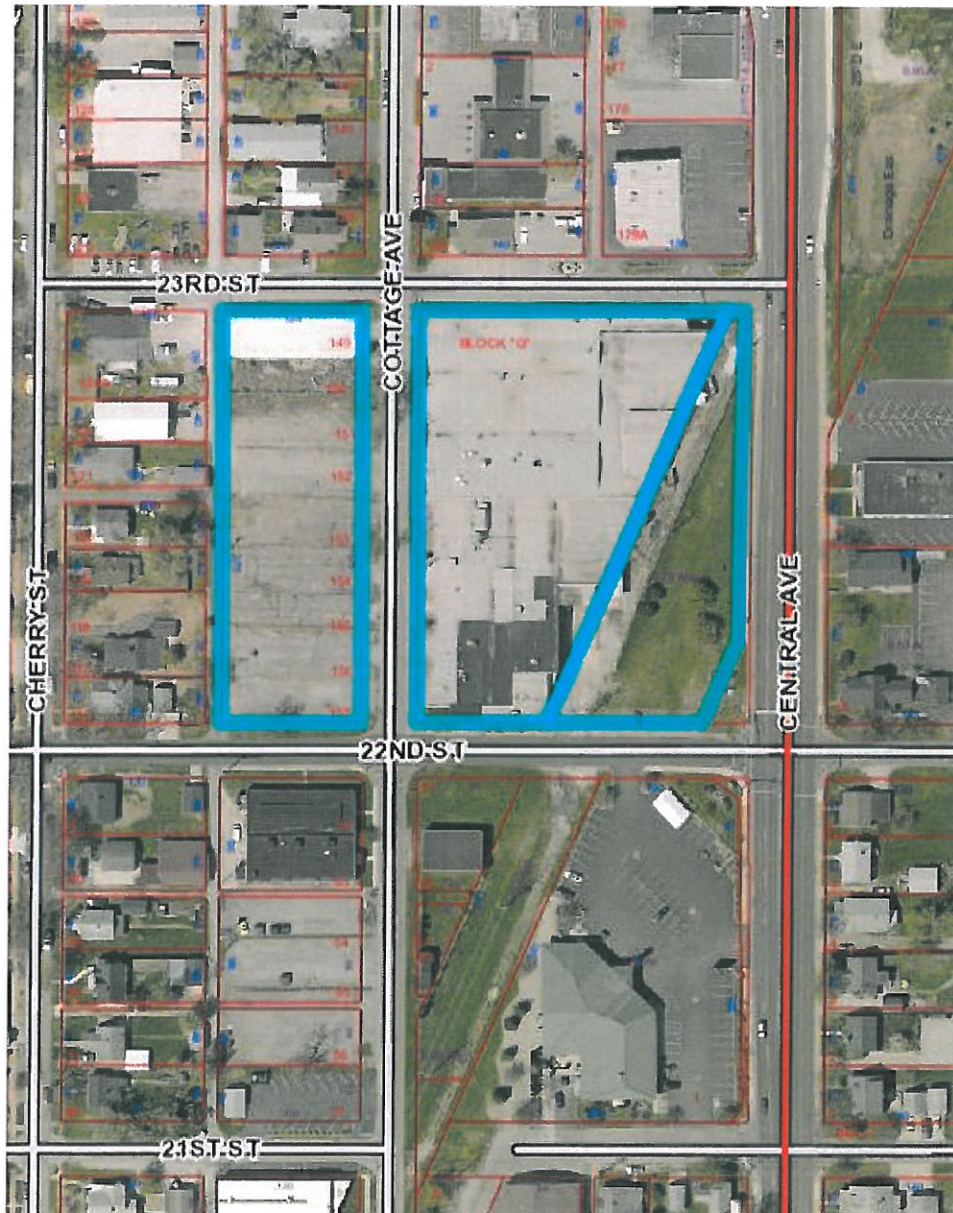
Approved and signed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2015, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Kristen S. Brown  
Mayor of the City of Columbus, Indiana

**Exhibit "A"**

**Legal Description of Cottage Avenue Apartments**

**LOTS 149,150,151,152,153,154,155,156 & 157 - WM GRAVES 3RD ADD & 12';  
VACATED ALLEY BETWEEN 152 & 153  
BLK G - WM M GRAVES 3RD ADD; 19-96-18.31 - 900  
FORMER R/R R/W - 0.79 ACRES**



RESOLUTION NO. \_\_\_\_, 2015

RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT  
IN A DESIGNATED ECONOMIC REVITALIZATION AREA  
PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.*  
AND AUTHORIZING THE MAYOR TO EXECUTE  
THE STATEMENT OF BENEFITS FORM (Form SB-1 / Real Property) for:

COTTAGE AVENUE APARTMENTS BY DEVELOPMENTAL SERVICES, INC.  
1804 22<sup>ND</sup> STREET, COLUMBUS, INDIANA  
LOTS 149,150,151,152,153,154,155,156 & 157 - WM GRAVES 3RD ADD & 12';  
VACATED ALLEY BETWEEN 152 & 153  
BLK G - WM M GRAVES 3RD ADD; 19-96-18.31 – 900  
FORMER R/R R/W - 0.79 ACRES

**WHEREAS**, INDIANA CODE 6-1.1-12.1 et seq. allows for a partial abatement of property taxes attributable to the rehabilitation/redevelopment of real property in an Economic Revitalization Area (ERA) including the development of affordable rental housing; and

**WHEREAS**, the Common Council of the City of Columbus, Indiana, has designated certain real estate within the City of Columbus, Indiana as an Economic Revitalization Area (ERA) as contemplated and defined pursuant to INDIANA CODE 6-1.1-12.1-1, et. seq., by the adoption of Resolution 20-2015 by the Common Council on October 6, 2015 and confirmed by the adoption of Resolution \_\_\_\_-2015 on October 20, 2015, which remains in full force and effect; and

**WHEREAS**, INDIANA CODE 6-1.1-12.1, et seq. provides that the Common Council of the City of Columbus, Indiana, consider and approve any Statement of Benefits associated with an application for tax abatement for real property in an area previously designated as an ERA; and

**WHEREAS**, COTTAGE AVENUE APARTMENTS, BY DEVELOPMENTAL SERVICES, INC., filed an Application, Agreement of Cooperation, and a Statement of Benefits form dated September 9, 2015 requesting the approval of a ten (10) year real property tax deduction pursuant to INDIANA CODE 6-1.1-12.1 et. seq., for the purpose of improving real estate within the ERA referenced above for the purpose of developing affordable rental housing, said Statement of Benefits form is attached hereto and incorporated herein as **Exhibit A**; and

**WHEREAS**, pursuant to INDIANA CODE 6-1.1-12.1 et seq., the Common Council shall determine the amount and/or percentage and term of the tax abatement deduction; and

**WHEREAS**, the Common Council of the City of Columbus, Indiana, deems it to be in the best interest of the City of Columbus, Indiana, in order to stimulate economic development, to provide for additional or retained jobs, and to develop additional affordable rental housing that such real property tax abatement be granted.

***NOW, THEREFORE, BE IT RESOLVED***, by the Common Council of the City of Columbus, Indiana, after reviewing the Statement of Benefits form and Application submitted by **COTTAGE AVENUE APARTMENTS BY DEVELOPMENTAL SERVICES, INC.**, and after hearing the recommendation of the Incentive Review Committee, that:

1. The application of **COTTAGE AVENUE APARTMENTS BY DEVELOPMENTAL SERVICES, INC.**, meets the requirements for the filing and consideration of property tax abatement.
2. The Common Council makes the following findings:
  - a. The estimated value of the proposed redevelopment or rehabilitation of the subject real property into affordable rental housing is reasonable for projects of the nature and scope described on **Exhibit A**, attached; and
  - b. The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - c. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - d. Any other benefits about which information was requested, including the creation of at least 31 affordable rental housing units, are benefits that can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - e. The totality of benefits is sufficient to justify the tax abatement deduction.
3. **COTTAGE AVENUE APARTMENTS BY DEVELOPMENTAL SERVICES, INC.**'s project represents a major capital investment into the improvement of real estate, and compliments the initiatives of the City of Columbus for community revitalization and economic development.
4. The deduction term allowed for real property improvements shall be allowed for ten (10) years and the deduction amount for real property improvements shall be the percentage amounts contained on **Exhibit B**, attached.
5. The Mayor of the City of Columbus, Indiana, is hereby authorized by the Common Council of the City of Columbus, Indiana, to execute the Statement of Benefits form attached hereto as **Exhibit A** for purposes of facilitating the real property tax abatement of **COTTAGE AVENUE APARTMENTS BY DEVELOPMENTAL SERVICES, INC.**

***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this \_\_\_\_ day of \_\_\_\_\_ 2015, by a vote of \_\_\_\_ ayes and \_\_\_\_ nays.

\_\_\_\_\_  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_ day of \_\_\_\_\_ 2015 at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_ day of \_\_\_\_\_ 2015, at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Mayor of the City of  
Columbus, Indiana



# Exhibit A



## STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R5 / 12-13)

Prescribed by the Department of Local Government Finance

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)  
☒ Residentially distressed area (IC 6-1.1-12.1-4.1)

### INSTRUCTIONS:

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
- A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5 1(b).
- For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

20 PAY 20
FORM SB-1 / Real Property
<b>PRIVACY NOTICE</b> Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer A new Limited Partner will be formed for the operation of an affordable housing project					
Address of taxpayer (number and street, city, state, and ZIP code) 2920 Tenth Street, Columbus, IN 47202					
Name of contact person Shane Burton			Telephone number ( 812 ) 376-9404	E-mail address sburton@dsiservices.org	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body City of Columbus			Resolution number		
Location of property 1804 22nd Street, Columbus, Indiana 47201			County Bartholomew	DLGF taxing district number	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Please see attached			Estimated start date (month, day, year) 10/31/2016		
			Estimated completion date (month, day, year) 10/31/2017		
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 0.00	Salaries \$0.00	Number retained 0.00	Salaries \$0.00	Number additional 3.00	Salaries \$46,800.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values		775,500.00		775,500.00	
Plus estimated values of proposed project		6,800,000.00			
Less values of any property being replaced		775,500.00			
Net estimated values upon completion of project		6,800,000.00			
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) 0.00			Estimated hazardous waste converted (pounds) 0.00		
Other benefits Please see attached					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative <i>L. Shane Burton</i>				Date signed (month, day, year) 10/13/16	
Printed name of authorized representative L. Shane Burton				Title CEO	

## Exhibit A (continued)

FOR USE OF THE DESIGNATING BODY		
<p>We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:</p>		
<p>A. The designated area has been limited to a period of time not to exceed _____ calendar years* (see below). The date this designation expires is _____.</p>		
<p>B. The type of deduction that is allowed in the designated area is limited to:</p> <p>1. Redevelopment or rehabilitation of real estate improvements <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Residentially distressed areas <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>C. The amount of the deduction applicable is limited to \$ _____.</p>		
<p>D. Other limitations or conditions (specify) _____</p>		
<p>E. Number of years allowed: <input type="checkbox"/> Year 1 <input type="checkbox"/> Year 2 <input type="checkbox"/> Year 3 <input type="checkbox"/> Year 4 <input type="checkbox"/> Year 5 (* see below)</p> <p style="padding-left: 100px;"><input type="checkbox"/> Year 6 <input type="checkbox"/> Year 7 <input type="checkbox"/> Year 8 <input type="checkbox"/> Year 9 <input type="checkbox"/> Year 10</p>		
<p>F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, attach a copy of the abatement schedule to this form.</p> <p>If no, the designating body is required to establish an abatement schedule before the deduction can be determined.</p>		
<p>We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.</p>		
<p>Approved (signature and title of authorized member of designating body)</p>	<p>Telephone number ( )</p>	<p>Date signed (month, day, year)</p>
<p>Printed name of authorized member of designating body</p>	<p>Name of designating body</p>	
<p>Attested by (signature and title of attester)</p>	<p>Printed name of attester</p>	
<p>* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.</p>		
<p>A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4-1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)</p>		
<p>B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)</p>		
<p>IC 6-1.1-12.1-17 Abatement schedules</p>		
<p>Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:</p>		
<p>(1) The total amount of the taxpayer's investment in real and personal property.</p>		
<p>(2) The number of new full-time equivalent jobs created.</p>		
<p>(3) The average wage of the new employees compared to the state minimum wage.</p>		
<p>(4) The infrastructure requirements for the taxpayer's investment.</p>		
<p>(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.</p>		
<p>(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.</p>		

## **Exhibit A (continued)**

### **SB-1 Form Section 2. Description of Real Property Improvements**

The real property will consist of 51 units of multi-family affordable senior housing. 100% of the units will be set-aside for low income seniors (55 years and older) and persons with disabilities whose income is specifically at or below 60% of the area median income for Bartholomew County, Indiana.

This development will be named Cottage Avenue Apartments and owned by a To Be Formed Limited Partner (presumed to be Cottage Avenue Apartments, L.P.) and will be entirely formed to operate this low income housing development. Only this proposed development will be eligible for the 10-year phase-in abatement as requested to the City Council of Columbus.

If this development does not receive the funding it is requesting from the Indiana Housing and Community Development Authority the project will not be built and we will withdraw our request for the 10-year phase-in abatement.

### **SB-1 Form Section 5. Other Benefits**

The real estate currently has two vacant underutilized buildings located on the site within the corporate limits of the City of Columbus. The future development will address the additional need for affordable senior rental housing. The new housing project will be 100% accessible or adaptable as defined by the ADA and the Indiana Accessibility Code, including an elevator to access each floor. This project will target low- to moderate- income seniors and persons with disabilities who wish to age in place, allowing them to remain in a living environment that is safe, adaptable and comfortable as they continue to live independently while their circumstances may change. Modern amenities will be included with each apartment; such as microwave ovens, programmable thermostats, dishwashers, washers and dryers.

**Exhibit B**

**ECONOMIC REVIATALIZATION AREA**

**Standard 10-Year Real Property Tax Abatement Schedule  
City of Columbus, Indiana**

Year 1 .....	100%
Year 2 .....	95%
Year 3 .....	80%
Year 4 .....	65%
Year 5 .....	50%
Year 6 .....	40%
Year 7 .....	30%
Year 8 .....	20%
Year 9 .....	10%
Year 10 .....	5%
Year 11 and thereafter .....	0%

RESOLUTION NO. \_\_\_\_, 2015

RESOLUTION APPROVING A DEDUCTION FOR PROPERTY TAX ABATEMENT  
IN A DESIGNATED ECONOMIC REVITALIZATION AREA  
PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.*  
AND AUTHORIZING THE MAYOR TO EXECUTE  
THE STATEMENT OF BENEFITS FORM (Form SB-1 / Real Property) for:

ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC.  
1616 10<sup>TH</sup> STREET, COLUMBUS, INDIANA  
LOTS 2, 3 AND 4, GOLDEN CASTING ADMINISTRATIVE SUBDIVISION

*WHEREAS*, INDIANA CODE 6-1.1-12.1 et seq. allows for a partial abatement of property taxes attributable to the rehabilitation/redevelopment of real property in an Economic Revitalization Area (ERA) including the development of affordable rental housing; and

*WHEREAS*, the Common Council of the City of Columbus, Indiana, has designated certain real estate within the City of Columbus, Indiana as an Economic Revitalization Area (ERA) as contemplated and defined pursuant to INDIANA CODE 6-1.1-12.1-1, et. seq., by the adoption of Resolution 12-1984 by the Common Council on December 18, 1984 and amended by the adoption of Resolution 20-1985 on November 19, 1985, which remains in full force and effect; and

*WHEREAS*, INDIANA CODE 6-1.1-12.1, et seq. provides that the Common Council of the City of Columbus, Indiana, consider and approve any Statement of Benefits associated with an application for tax abatement for real property in an area previously designated as an ERA; and

*WHEREAS*, ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC. filed an Application, Agreement of Cooperation, and a Statement of Benefits form dated October 8, 2015 requesting the approval of a ten (10) year real property tax deduction pursuant to INDIANA CODE 6-1.1-12.1 et. seq., for the purpose of improving real estate within the ERA referenced above for the purpose of developing affordable rental housing, said Statement of Benefits form is attached hereto and incorporated herein as **Exhibit A**; and

*WHEREAS*, pursuant to INDIANA CODE 6-1.1-12.1 et seq., the Common Council shall determine the amount and/or percentage and term of the tax abatement deduction; and

*WHEREAS*, the Common Council of the City of Columbus, Indiana, deems it to be in the best interest of the City of Columbus, Indiana, in order to stimulate economic development, to provide for additional or retained jobs, and to develop additional affordable rental housing that such real property tax abatement be granted.

***NOW, THEREFORE, BE IT RESOLVED***, by the Common Council of the City of Columbus, Indiana, after reviewing the Statement of Benefits form and Application submitted by **ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC.**, and after hearing the recommendation of the Incentive Review Committee, that:

1. The application of **ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC.**, meets the requirements for the filing and consideration of property tax abatement.
2. The Common Council makes the following findings:
  - a. The estimated value of the proposed redevelopment or rehabilitation of the subject real property into 209 affordable and market rate rental housing units is reasonable for projects of the nature and scope described on **Exhibit A**, attached; and
  - b. The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - c. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - d. Any other benefits about which information was requested, including the creation of 209 affordable and market rate rental housing units, are benefits that can be reasonably expected to result from the proposed redevelopment or rehabilitation of the subject real property; and
  - e. The totality of benefits is sufficient to justify the tax abatement deduction.
3. **ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC.**'s project represents a major capital investment into the improvement of real estate, and compliments the initiatives of the City of Columbus for community revitalization and economic development.
4. The deduction term allowed for real property improvements shall be allowed for ten (10) years and the deduction amount for real property improvements shall be the percentage amounts contained on **Exhibit B**, attached.
5. The Mayor of the City of Columbus, Indiana, is hereby authorized by the Common Council of the City of Columbus, Indiana, to execute the Statement of Benefits form attached hereto as **Exhibit A** for purposes of facilitating the real property tax abatement of **ASHFORD PARK, L.P., BY HERMAN & KITTLE PROPERTIES, INC.**



***ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA***, on this \_\_\_\_ day of \_\_\_\_\_ 2015, by a vote of \_\_\_\_ ayes and \_\_\_\_ nays.

\_\_\_\_\_  
Presiding Officer of the Common Council

ATTEST:

\_\_\_\_\_  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_ day of \_\_\_\_\_ 2015 at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_ day of \_\_\_\_\_ 2015, at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Mayor of the City of  
Columbus, Indiana

# Exhibit A



## STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)  
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

### INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

20 18 PAY 20 19

FORM SB-1 / Real Property

### PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer Ashford Park, L.P.					
Address of taxpayer (number and street, city, state, and ZIP code) Attn: HKP Property Management, 500 East 96th Street, Suite 300, Indianapolis, IN 46240					
Name of contact person Erika Scott		Telephone number ( 317 ) 663-6824		E-mail address escott@hermankittle.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Common Council of the City of Columbus					Resolution number
Location of property 1616 10th Street		County Bartholomew		DLGF taxing district number 03-005	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Currently vacant land that will be redeveloped into multi-family housing					Estimated start date (month, day, year) 10-1-16
					Estimated completion date (month, day, year) 10-1-17
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 0.00	Salaries \$0.00	Number retained 0.00	Salaries \$0.00	Number additional 4.50	Salaries \$187,000.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values				0.00	
Plus estimated values of proposed project		25,000,000.00		15,424,300.00	
Less values of any property being replaced					
Net estimated values upon completion of project		25,000,000.00		15,424,300.00	
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative				Date signed (month, day, year)	
Printed name of authorized representative Jeffrey L. Kittle				Title Manager of Ashford Park LLC, GP of Ashford Park LP	

**FOR USE OF THE DESIGNATING BODY**

A. The designated area has been limited to a period of time not to exceed 10 calendar years\* (see below). The date this designation expires is 2028

**B** The type of deduction that is allowed in the designated area is limited to:

1. Redevelopment or rehabilitation of real estate improvements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2. Residentially distressed areas	<input type="checkbox"/> Yes	<input type="checkbox"/> No

C. The amount of the deduction applicable is limited to \$

D. Other limitations or conditions (specify) none

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (\* see below)  
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10

F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?

☐ Yes    ☐ No

If yes, attach a copy of the abatement schedule to this form.

If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved (signature and title of authorized member of designating body)

Telephone number

Date signed (month, day, year)

Printed name of authorized member of designating body

( )	
Name of designating body	

Common Council of the City of Columbus

Attested by (signature and title of attester)

Printed name of attester

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17

A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12-1.4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12,1-17

### Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

**Exhibit B**

**ECONOMIC REVIATALIZATION AREA**

**Standard 10-Year Real Property Tax Abatement Schedule  
City of Columbus, Indiana**

Year 1 .....	100%
Year 2 .....	95%
Year 3 .....	80%
Year 4 .....	65%
Year 5 .....	50%
Year 6 .....	40%
Year 7 .....	30%
Year 8 .....	20%
Year 9 .....	10%
Year 10 .....	5%
Year 11 and thereafter .....	0%





# HERMAN & KITTLE PROPERTIES, INC.

Real Estate Development • General Contracting • Property Management

October 8, 2015

The Honorable Kristen S. Brown  
Office of the Mayor  
123 Washington Street  
Columbus, IN 47201

RE: Request for Tax Abatement  
1616 10<sup>th</sup> Street

Dear Mayor Brown:

Herman & Kittle Properties, Inc. (HKP), an Indiana based developer, general contractor and property management company, is planning to redevelop 8.37 acres of the former Golden Casting factory property into 209 units of multi-family housing. Unit sizes will range from one bedroom to three bedroom and our target market will be those that are at or below 60% of area median income and market rate. The property will be developed, built and managed by HKP, but a single purpose entity will be created, Ashford Park, L.P. to own the property. The managing member of the general partner of Ashford Park, L.P. will be me, Jeffrey L. Kittle. I am also the President & CEO of HKP.

As a result of this development, we will not only remediate a Brownfield, but will also create much needed multi-family housing in Columbus, while also employing 4.5 staff. Additionally, local vendors will be used for ongoing maintenance such as landscape, snow removal and the like.

We are requesting tax abatement on the building and improvements that will be made on the real estate. We are excited to revitalize this former factory site and spur the next level of development in this neighborhood.

Attached hereto are: Application for Tax Abatement, Agreement of Cooperation, and a Statement of Benefits form (SB-1).

We request that you place this item on the Council Agenda at the earliest convenient date. If you have any questions, please contact Erika E. Scott, VP Development – Midwest Region, at 317-663-6824 or [escott@hermanittle.com](mailto:escott@hermanittle.com).

Sincerely,



Jeffrey L. Kittle  
President & CEO

Enclosures

cc: Carl E. Malysz, Director of Community Development  
Jeffrey L. Logston, City Attorney



**CITY OF COLUMBUS, INDIANA**  
**APPLICATION FOR TAX ABATEMENT**  
**Within a Previously Designated Economic Revitalization Area**

1. Name of titled landowner.  
*KLM National, LLC*
2. Name of taxpayer seeking tax abatement  
*Ashford Park, L.P.*
3. Has above-named taxpayer previously received tax abatement from the City of Columbus? *No*
  - a. If yes, list date(s) *N/A*
  - b. If company has received tax abatement since July 1, 1991, have CF-i reports been filed annually? *N/A*
  - c. According to current CF-i report(s), is your company in full compliance with your existing abatement(s)? *N/A*

If your answer to the above questions is a 'no', please contact the Department of Community Development at (812) 376-2520 to schedule an appointment with the Columbus Common Council Incentive Review Committee.
4. a. Legal description of titled property (attach if necessary)  
*See attached survey. Parcel numbers: 03-96-19-240-006.001-005 (4.53 acres), 03-96-19-240-006.003-005 (1.92 acres) and 03-96-19-240-006.002-005 (1.92 acres)*
  - b. Is real property (or location where the new manufacturing equipment or new research and development equipment will be installed) in an economic revitalization area?  
*Yes*
5. Commonly known address of property.  
*1616 10<sup>th</sup> Street*
6. Are all taxes current and paid with regard to said titled property?  
*Yes*
7. Attach completed statement of benefits form (Exhibit A)  
*See attached.*
8. Attached executed agreement that applicant will participate and cooperate with the City of Columbus and/or its designated agencies and the Common Council of the City of Columbus, Indiana, for the purposes of an annual review, required by State Statute. (Exhibit B)  
*See attached.*
9. If business organization is publicly held, give name of corporate parent and name under which the corporation is filed with the Securities Exchange Commission.  
*N/A*
10. What is the current assessed valuation of the real property (before rehabilitation, redevelopment, economic revitalization or improvement); or the current assessed valuation of the tangible personal property to be replaced by new manufacturing equipment or research and development equipment?  
*Parcel numbers:*  
*03-96-19-240-006.001-005 (4.53 acres) – Land \$95,100, Improvements \$18,300, Total \$113,400*  
*03-96-19-240-006.003-005 (1.92 acres) – Land \$40,300, Improvements \$0, Total \$40,300*  
*03-96-19-240-006.002-005 (1.92 acres) - Land \$40,300, Improvements \$0, Total \$40,300*
11. List the real and personal property taxes paid at the location during the previous five (5) years, whether paid by current owner or previous owner.  
*Data below includes all three parcels.*

<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>
2015	<i>\$4,708.55</i>	<i>\$0</i>
2014	<i>\$4,768.37</i>	<i>\$0</i>

2013	\$4,571.04	\$0
2012	\$4,492.92	\$0
2011	\$4,400.00	\$0

12. Describe the proposed project (rehabilitation, new construction, or installation of new manufacturing equipment or research and development equipment). Include information about physical improvements to be made or the new manufacturing equipment to be used, the proposed use of the improvements, and a general statement as to the value of the project to the business.

*This property is a portion of the former Golden Casting factory site. It is 8.37 acres and formerly housed most of the buildings for the casting operation. The property is being redeveloped into 209 units of multi-family housing. The draft site plan calls for two, four-story buildings to be built on the site that would contain 1, 2 and 3 bedroom units along with a multitude of common area spaces. Approximately 60% of the units would be available for those at or below 60% of area median income, while the balance of the units would be market rate.*

*The site has been labeled as a Brownfield through the Indiana Brownfields Program (IBP)/Indiana Department of Environmental Management (IDEM). Phase I and geotech work has recently been completed and phase II work has been ordered which will include soil and groundwater sampling. Based on feedback from environmental experts, the site should be able to receive a Comfort Letter from IDEM, but as part of receiving that approval building locations and foundations will be considered. So please consider this current site plan attached as a draft.*

13. Estimate of the number of full and part-time permanent jobs at the location and the impact on those (current) jobs to be caused by the project.  
*4.5 new jobs will be created, there are 0 current jobs.*
14. Number of current full and part-time permanent jobs at the location and the impact on those (current) jobs to be caused by the project.  
*There are no current jobs on the property.*
15. Projected annual salaries for positions to be created. If more than one salary classification, please list the job titles and hourly wage for each. Use attachment if necessary.  
*Property Manager (full time) - \$##,###  
Assistant Manager (full time) - \$##,###  
Maintenance Supervisor (full time) - \$##,###  
Maintenance Tech (full time) - \$##,###  
Leasing Agent (part time) - \$##,###*

16. What is your company's starting hourly wage? Does your company provide medical insurance?  
*X Yes      No*

What is the dollar value (per hour) of benefit package?

*\$#####*

17. Has building permit been issued for construction of the real property for the improvement proposed?

*No*

18. Has new manufacturing equipment or research and development equipment been purchased, leased, or installed?

*N/A*

19. List model numbers or attach purchase orders of the new manufacturing equipment or research and development equipment to be purchased (if available).

*N/A*

20. Name, address and telephone number of person to contact regarding notice of Council Meetings and meetings concerning the petition.

Name: Erika E. Scott, Vice President Development – Midwest Region  
Address: Herman & Kittle Properties, Inc.  
500 East 96<sup>th</sup> Street, Suite 300  
Indianapolis, IN 46240  
Phone: 317-663-6824 Fax: 317-663-6825  
e-mail: [escott@hermankittle.com](mailto:escott@hermankittle.com)

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I affirm under the penalties of perjury that the above and foregoing information is true and correct.

(Signed)  \_\_\_\_\_

(Printed) Jeffrey L. Kittle

(Title) Manager of General Partner

Date 10-8-15

Exhibit A  
Statement of Benefits Form





# STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)  
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

20 18 PAY 20 19

FORM SB-1 / Real Property

## PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

### INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer <b>Ashford Park, L.P.</b>					
Address of taxpayer (number and street, city, state, and ZIP code) <b>Attn: HKP Property Management, 500 East 96th Street, Suite 300, Indianapolis, IN 46240</b>					
Name of contact person <b>Erika Scott</b>		Telephone number <b>( 317 ) 663-6824</b>		E-mail address <b>escott@hermankittle.com</b>	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body <b>Common Council of the City of Columbus</b>				Resolution number	
Location of property <b>1616 10th Street</b>		County <b>Bartholomew</b>		DLGF taxing district number <b>03-005</b>	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) <b>Currently vacant land that will be redeveloped into multi-family housing</b>				Estimated start date (month, day, year) <b>10-1-16</b>	
				Estimated completion date (month, day, year) <b>10-1-17</b>	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number <b>0.00</b>	Salaries <b>\$0.00</b>	Number retained <b>0.00</b>	Salaries <b>\$0.00</b>	Number additional <b>4.50</b>	Salaries <b>\$187,000.00</b>
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		
			ASSESSED VALUE		
Current values			0.00		
Plus estimated values of proposed project			<del>###/###/###</del> 15,424,300.00		
Less values of any property being replaced					
Net estimated values upon completion of project			<del>###/###/###</del> 15,424,300.00		
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative				Date signed (month, day, year)	
Printed name of authorized representative <b>Jeffrey L. Kittle</b>				Title <b>Manager of Ashford Park LLC, GP of Ashford Park LP</b>	

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

- A. The designated area has been limited to a period of time not to exceed 10 calendar years\* (*see below*). The date this designation expires is 2028.
- B. The type of deduction that is allowed in the designated area is limited to:  
 1. Redevelopment or rehabilitation of real estate improvements ☒ Yes ☐ No  
 2. Residentially distressed areas ☐ Yes ☐ No
- C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- D. Other limitations or conditions (*specify*) none
- E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (\* *see below*)  
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  
☐ Yes ☐ No  
 If yes, attach a copy of the abatement schedule to this form.  
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved ( <i>signature and title of authorized member of designating body</i> )	Telephone number (     )	Date signed ( <i>month, day, year</i> )
Printed name of authorized member of designating body	Name of designating body <b>Common Council of the City of Columbus</b>	
Attested by ( <i>signature and title of attester</i> )	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

**IC 6-1.1-12.1-17**

**Abatement schedules**

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
  - (2) The number of new full-time equivalent jobs created.
  - (3) The average wage of the new employees compared to the state minimum wage.
  - (4) The infrastructure requirements for the taxpayer's investment.
- (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.
- (c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



Exhibit B  
Agreement of Cooperation

## AGREEMENT of COOPERATION

We, the undersigned, agree to participate and cooperate with the City of Columbus, Indiana and/or its designated agencies and the Common Council of the City of Columbus for purposes of an annual review, required by Indiana Law as it relates to economic revitalization area or economic development target area designation and tax abatement issues.

Ashford Park, LP

(Company Name)

DATE: 10-8-15

Jeffrey L. Kittle, ~~President~~ Manager of General Partner

\_\_\_\_\_, Secretary

STATE OF  
COUNTY OF

SS.

Before me, a Notary Public, in and for said County and State, personally appeared

Jeffrey L. Kittle and \_\_\_\_\_, the  
Manager of General Partner  
~~President and Secretary~~ respectively of Ashford Park, LP who

acknowledged execution of the foregoing Agreement for and on behalf of

and who, having been duly sworn, stated that the  
representations therein contained are true,

Witness my hand and Notarial Seal on this, the 8<sup>th</sup> day of, October, 2015

My Commission Expires:

04/10/2020

County of Residence: Johnson

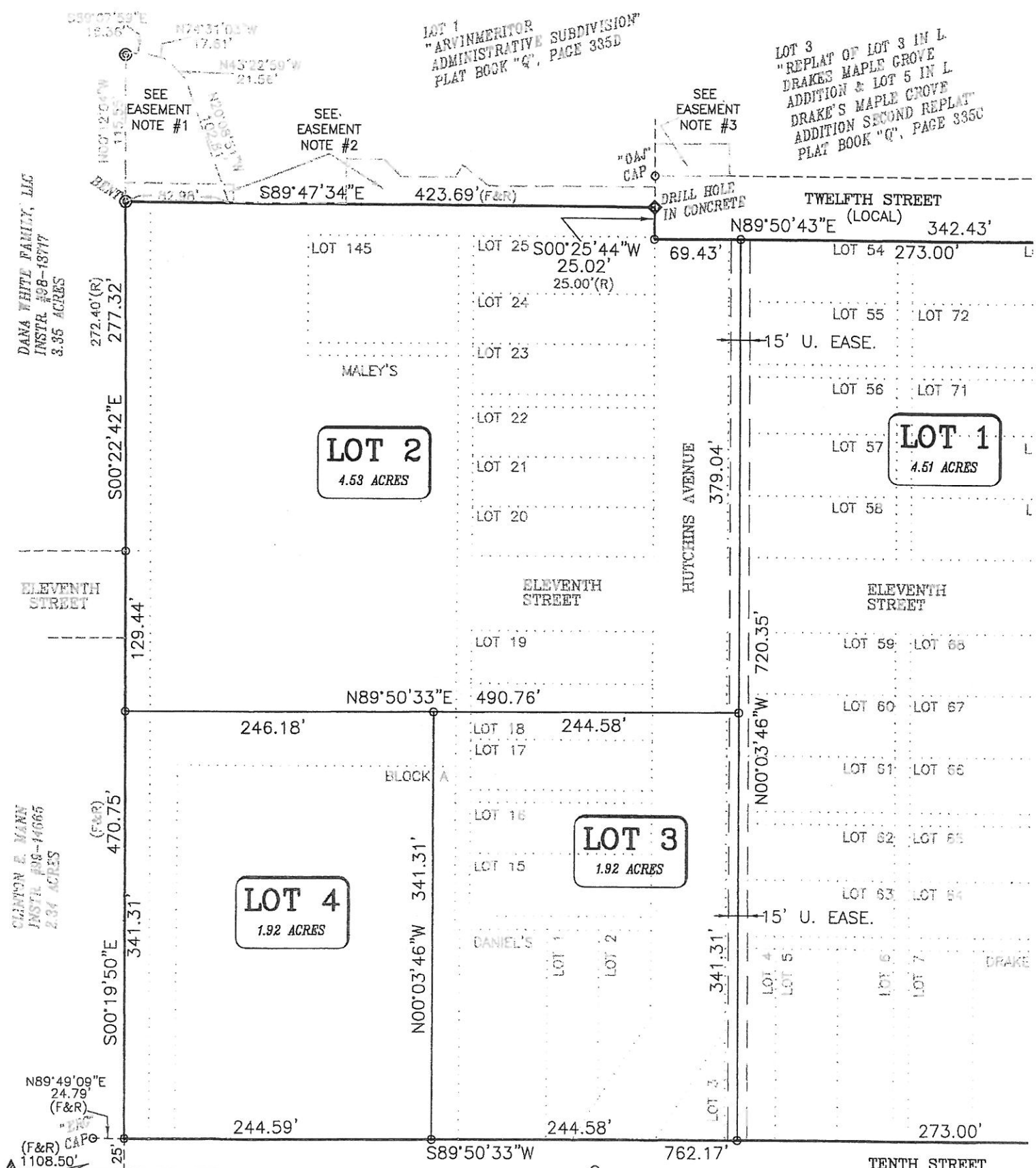


M. Lollar

Signature: Notary Public

Mary Danielle Lollar  
(Printed)

Exhibit C  
Survey



# ACREAGE TABLE

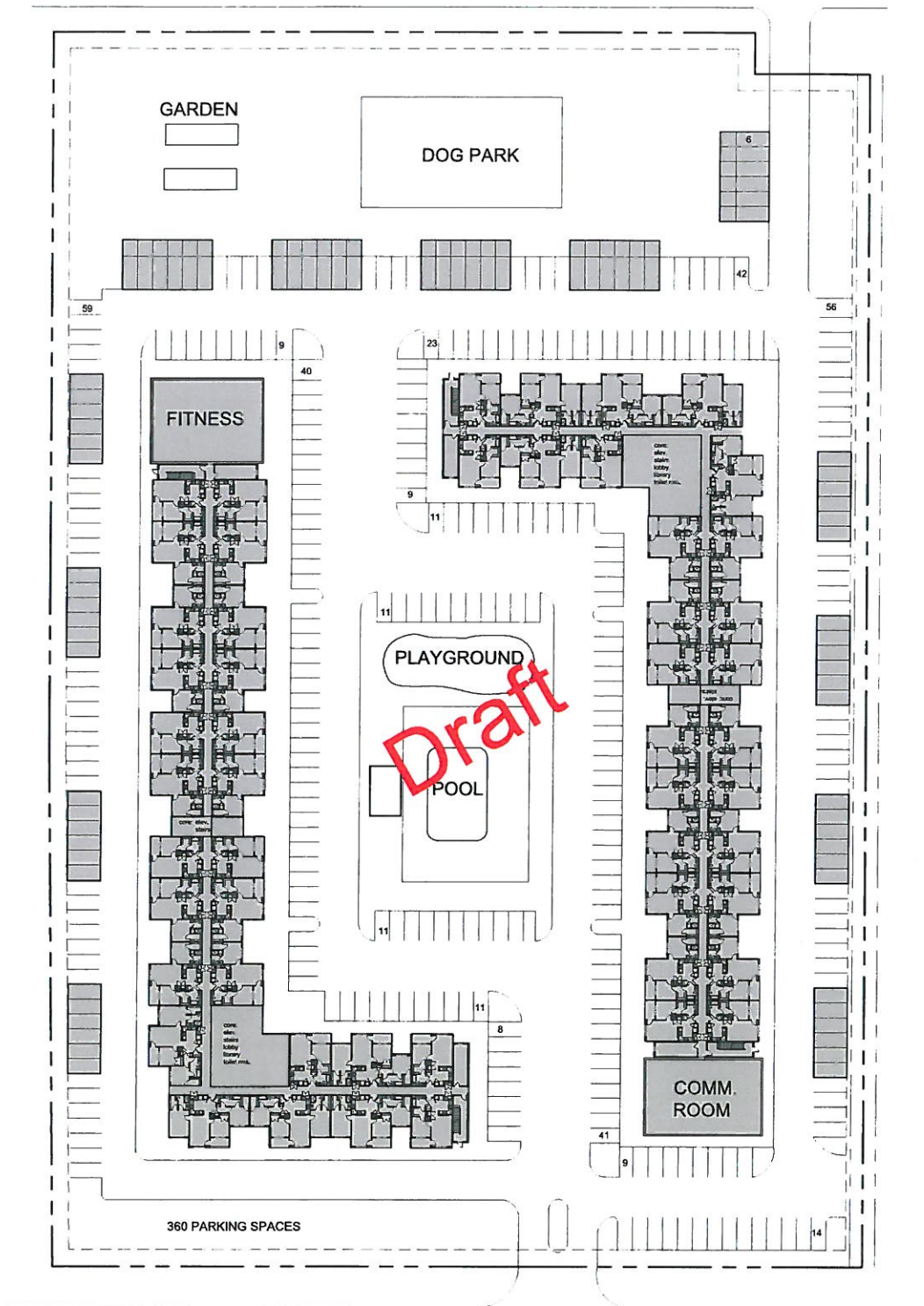
LOT 1	4.51 Ac.
LOT 2	4.53 Ac.
LOT 3	1.92 Ac.
LOT 4	1.92 Ac.
TOTAL	12.88 Ac.

N89°50'33"E 2237.60'  
 (ASSUMED BEARING)

CURRENT OWNER OF RECORD  
 KLM NATIONAL, LLC  
 INSTR. #2005-3180  
 AUD. MAP-03-96-19-240-006.00

Exhibit D  
Site Plan

12TH STREET



10TH STREET

**ASHFORD PARK**  
COLUMBUS, INDIANA



**SITE PLAN**  
SCALE: 1" = 30'



**RESOLUTION NO. \_\_\_\_\_, 2015**

**A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF  
COLUMBUS TO ADOPT SPECIFIC CAPITAL IMPROVEMENT PROJECTS  
AS THE 2016 CAPITAL BUDGET**

**WHEREAS**, on October 20, 2015, the Common Council of the City of Columbus (the "Council") adopted Ordinance 20-2015 approving Appropriations and Tax Rates for 2016 (the "2016 Budget");

**WHEREAS**, pursuant to Columbus City Ordinance 3.08.030 and 3.08.040, the Mayor after receiving input from the City's Capital Improvements' Committee put forth a Capital Budget for 2016 by designating the projects, an estimated cost, and the source from which funds are available;

**WHEREAS**, the Council desires to designate the specific capital improvement projects in description and amount as designated and set forth on attached Exhibit "A" as the Capital Budget for 2016;

**WHEREAS**, the Council recognizes that the individual project costs set forth in Exhibit "A" are estimates only and shall not serve as a cap on the individual projects should actual project costs be higher than originally estimated;

**WHEREAS**, the Council recognizes that the Capital Budget for 2016 is subject to available appropriations whether as part of the 2016 Budget or required additional appropriations where necessary; and

**WHEREAS**, the Capital Budget for 2016 as set forth in Exhibit "A" shall be considered an addendum to the 2016 Budget pursuant to Columbus City Ordinance 3.08.030.

**NOW THEREFORE BE IT RESOLVED BY THE COLUMBUS COMMON COUNCIL THAT** the capital improvement projects included in Exhibit "A" in description and amount are hereby adopted as the Capital Budget for 2016 pursuant to Columbus City Ordinance 3.08.030 and considered an addendum to the 2016 Budget. It is further declared by the Council that Exhibit "A" represents the only approved and designated capital improvement projects to be funded by the City's 2016 budget unless modified by a resolution of the Council.

**NOW THEREFORE BE IT FURTHER RESOLVED BY THE COLUMBUS COMMON COUNCIL THAT** additional approval from Council for any of the designated capital improvement projects identified in the attached Exhibit "A" is required prior to the expenditure of any funds should the actual cost of that specific project identified in Exhibit "A" herein exceed the greater of i) 105% of the estimated project cost or ii) the estimated project cost plus \$5,000.

*ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA*, on  
this the \_\_\_\_ day of \_\_\_\_\_, 2015, by a vote of \_\_\_\_ ayes and \_\_\_\_ nays.

\_\_\_\_\_  
Kristen S. Brown, Mayor  
Presiding Officer of the Common Council

**ATTEST:**

\_\_\_\_\_  
Luann Welmer  
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_ day  
of \_\_\_\_\_, 2015 at \_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Luann Welmer  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_ day of \_\_\_\_\_, 2015, at  
\_\_\_\_ o'clock \_\_\_\_ .M.

\_\_\_\_\_  
Kristen S. Brown  
Mayor of the City of Columbus, Indiana

Exhibit "A"

2016 Capital Improvements Project List

<b><u>EDIT</u></b>	
Police vehicles	\$ 500,000
Vests	\$ 4,000
SWAT vests	\$ 28,000
Building modifications-CPD	\$ 15,000
New K-9 (CPD-dog)	\$ 13,000
CFD-Squad 1 replacement	\$ 500,000
CFD-Station upgrades/maintenance	\$ 134,000
CFD-Mini Medic	\$ 32,962
CFD- Hurst Equipment	\$ 90,000
City wide Radio Project	\$ 479,745
CPD-Laptops	\$ 75,000
	<b>\$ 1,871,707</b>
<b><u>Cumulative Capital Improvement Fund</u></b>	
Blackwell/Dick Wigh- Goal replacement	\$ 7,500
Lincoln Park- Replace portable pitching mounds	\$ 12,000
Lincoln Park- Block Sealant	\$ 7,000
Mill Race- Sewer Pump Replacement	\$ 27,000
Park Operations- Heating Furnaces Replacement	\$ 17,000
Parks-Walk Behind Aerator	\$ 9,000
Garage-S.A. Salt Spreader	\$ 13,000
Garage-T.A. Salt Spreader	\$ 14,000
	<b>\$ 106,500</b>
<b><u>General Fund Capital Improvement</u></b>	
Mini Excavator	\$ 85,000
Automated Packer Truck	\$ 330,000
T.A. Dump truck w/spreader & plow	\$ 175,000
S.A. Dump Truck w/ Spreader & plow	\$ 165,000
Trailer Mounted Arrow Board (2 @ \$6,000 ea)	\$ 12,000
Road resurfacing	\$ 550,000
<b>Total</b>	<b>\$ 1,317,000</b>
<b><u>Cumulative Capital Development Fund</u></b>	
FFY Bond Payment	\$ 333,000
Engineering Traffic Signs and Signals	\$ 100,000
Engineering Sidewalk Improvements	\$ 120,000
Engineering Streetlights	\$ 25,000
Parks Prior Year Lease Payments	\$ 88,242
Pictometry	\$ 13,200
Asphalt Hot Box	\$ 32,000
Garage Roof	\$ 130,000
Floor Scrubber	\$ 13,000
	<b>\$ 854,442</b>
<b><u>River Boat Fund</u></b>	
2,000 96 Gallon Toters	\$ 120,000
1 Ton Flat-bed Truck w/spreader & plow	\$ 95,000
Animal Care- Van	\$ 25,000
Animal Care- Interior/Exterior maintenance	\$ 60,000
<b>Total</b>	<b>\$ 300,000</b>
<b><u>Transit Budget</u></b>	
2 Gillig buses, 3 paratransit buses, 3 Gillig engines, 2 paratransit engines	<b>\$ 1,356,809</b>
<b><u>Thoroughfare Fund</u></b>	
Rocky Ford, Maple Street	\$ 1,935,000
City Share of collectors	\$ 300,000
	<b>\$ 2,235,000</b>

ORDINANCE NO. \_\_\_\_\_, 2015  
AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF COLUMBUS, INDIANA,  
TO AMEND CHAPTER 2.94 OF THE COLUMBUS CITY CODE,  
CITY GARAGE DEPARTMENT

WHEREAS, Indiana Code 36-1-3 et. seq. confers upon units of government within the State of Indiana such powers as necessary or desirable to conduct the affairs of local government;

WHEREAS, Indiana Code 36-4-6-18 authorizes the Common Council of the City of Columbus, Indiana to pass such ordinances, orders, resolutions and motions as may be necessary and proper for the governmental unit to fulfill and satisfy the responsibilities and duties of said governmental unit; and

WHEREAS, it is the desire of the Common Council to title its departments to accurately reflect the duties and jobs that they undertake within the City of Columbus.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF COLUMBUS, INDIANA, AS FOLLOWS:

Section I. Chapter 2, Section 94 of the Columbus City Code, is hereby amended to read as follows:

**Chapter 2.94**  
**CITY GARAGE DEPARTMENT OF PUBLIC WORKS**

**Sections:**

**2.94.010 Established.**

**2.94.020 ~~City-Garage-Operations-Manager~~Department of Public Works Director.**

**2.94.010 Established.**

There is hereby established pursuant to IC 36-4-9- 4, a ~~city-garage~~-department of public works responsible for city services related to and including, but not limited to: streets, traffic, motor vehicle highway, recycling, shop and garage, and trash/sanitation. The department shall be controlled and operated by the board of public works and safety pursuant to Columbus Municipal Code Section 2.50.010. ~~City-garage~~The department of public works may also be referred to in the City of Columbus Municipal Code as city garage department and/or department of sanitation and/or streets and/or traffic and/or motor vehicle highway. All of these terms are used interchangeably but department of public works shall be the formal title.

**2.94.020 ~~City-garage-operations-manager~~Department of Public Works Director.**

The department shall have an ~~operations-manager- director~~ responsible for the day to day supervision and operation of the city services set forth in Section 2.94.010 and shall be the department head. The ~~city garage-operations-manager~~department of public works director shall report to the Mayor.

Section II. All prior ordinances or parts thereof inconsistent with any provision of this Ordinance are hereby repealed.

**Section III.** This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

**ADOPTED BY THE COMMON COUNCIL OF THE CITY OF COLUMBUS, INDIANA,**  
on this the \_\_\_\_ day of \_\_\_\_\_, 2015, by a vote of \_\_\_\_ ayes and \_\_\_\_ nays.

\_\_\_\_\_  
Presiding Officer of the Common Council

**ATTEST:**

\_\_\_\_\_  
Clerk of the Common Council of Columbus, Indiana  
Luann Welmer

Presented by me to the Mayor of Columbus, Indiana, this \_\_\_\_ day of \_\_\_\_\_, 2015 at \_\_\_\_  
o'clock \_\_\_\_m.

\_\_\_\_\_  
Luann Welmer  
Clerk-Treasurer

Approved and signed by me this \_\_\_\_ day of \_\_\_\_\_, 2015 at \_\_\_\_ o'clock \_\_\_\_m.

\_\_\_\_\_  
Kristen Brown  
Mayor of the City of Columbus, Indiana